



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

RQ-5

FEB 2 1996

Joel David Hackworth, Treasurer  
Emerson Electric Co. Political  
Action Committee ("EMPAC")  
8000 W. Florissant Ave. Station 2580  
St. Louis, MO 63136

Identification Number: C00080515

Reference: Year End Report (12/1/95-12/31/95)

Dear Mr. Hackworth:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule A supporting Line 11(a)(i) discloses contributions received through a payroll deduction plan. Generally, a committee's report must identify each contribution from an individual which in the aggregate exceeds \$200 during the calendar year. (2 U.S.C. §434(b)) For your information, instead of separate itemization, a committee using a payroll deduction plan may disclose the aggregate amount of contributions received from the contributor through the payroll deduction plan during the reporting period; the identification of the individual where the contribution exceeds \$200 in the aggregate during the calendar year; and a statement of the amount deducted per pay period. 11 CFR §104.8(b)

Any amendment or clarification should be filed with the Federal Election Commission. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 219-3580.

Sincerely,

Vincent R. Tallman  
Reports Analyst  
Reports Analysis Division

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# PAYROLL DEDUCTIONS

SCHEDULE A		ITEMIZED RECEIPTS		Use separate schedule if for each category of the Detailed Summary Page		PAGE	OF
Contributions from Individuals						FOR LINE 11(a)(2)	11(a)(2)
Any information copied from such Reports and Statements may not be used or relied upon for the purpose of soliciting contributions or for other purposes, other than using the name and address of any individual contributor to solicit contributions from such contributor.							
NAME OF COMMITTEE (in Full) National Organization PAU 000000001							
A. Full Name, Mailing Address and ZIP Code		Name of Employer		Date month, day, year		Amount of Total Payroll Deduction	
Anne Sullivan 21 18th Street City, State ZIP		National Organization, Inc.		payroll deduction		\$90.00	
Receipt For <input type="checkbox"/> Payroll <input type="checkbox"/> Other <input type="checkbox"/>		Occupation Branch Manager		Aggregate Year-to-Date		(\$18 biweekly)	
B. Full Name, Mailing Address and ZIP Code		Name of Employer		Date month, day, year		Amount of Total Payroll Deduction	
Rodney Jones 881 Eainsbury Road City, State ZIP		National Organization, Inc.		payroll deduction		\$190.00	
Receipt For <input type="checkbox"/> Payroll <input type="checkbox"/> Other <input type="checkbox"/>		Occupation Vice President		Aggregate Year-to-Date		(\$20 biweekly)	

Itemize payroll deductions only after they have exceeded \$200 per calendar year from an individual.

## Payroll Deductions

Once an individual's deductions aggregate over \$200 in a calendar year, report the total amount deducted from the donor's paychecks during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each pay period. Instead of stating a specific date of receipt, write "payroll deduction" under "Date." The other itemized information, including the year-to-date total, must be completed for each donor. 104.B(b).

**EXAMPLE:** During an election year, a corporate manager authorizes her employer to deduct \$15 per pay period (each pay period is two weeks) for the company's SSF. The SSF, which files FEC reports on a quarterly schedule, includes the manager's first-quarter contributions (\$90 for six pay periods) as "unitemized contributions" on Line 11(a)(1) in the April quarterly report.

By June 30 (the closing date for the July quarterly report), 13 pay periods have passed, and the manager's aggregate contributions are \$195—still below the \$200 itemization threshold. The manager's second-quarter contributions again are included in "unitemized contributions" in the July report.

By September 30 (the closing date for the October quarterly report), 19 pay periods have passed, and the manager's contributions reach \$285. Now the committee itemizes the total contributions received from the manager during the third quarter (\$90), providing the year-to-date total in the appropriate space. (See Item A in the illustration above.)

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